

TRANSFORMING EDUCATIONAL PRACTICE FOR A TRANSFORMED EMPLOYMENT ENVIRONMENT

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Index: 'Employment-ready' graduates, communication-related skills, discursive learning model

Abstract: Major transformations in the globalised management accounting profession have put pressure on accounting educators to produce 'employment-ready' graduates with a range of communication-related skills. Many past efforts to develop undergraduates' communication skills have been compromised by curriculum designers' reductive approach to 'communication' and the tendency to teach communication skills in isolation from or as an adjunct to the discourse of professional accounting rather than as an already integral element. This paper critiques two models for teaching communication skills within accounting programs, and then presents an alternative, 'discursive' model. It outlines features of this 'discursive model' through reference to a case study.

INTRODUCTION

The ways in which technology and globalisation are transforming the technical and professional workplace are many, various, and complex. In equipping students with the essential knowledge, skills, and attributes to undertake employment in their field, educators must be well-informed about these transformations and update their educational practice to ensure that graduates' skills meet the challenges of a changing workplace. This paper addresses one challenge: the need for more sophisticated communication skills.

TRANSFORMATIONAL TRENDS IN MANAGEMENT ACCOUNTING

In August 1999, the U.S. Institute of Management Accountants published a report, *Counting More, Counting Less: Transformations in the Management Accounting Profession*, which identifies major changes to the role and activities of managerial accountants today. While the report identifies changes specific to the management accounting field, its findings are directly relevant to the general educational task of keeping up with employer requirements within an increasingly competitive global environment.

In a survey of 500 major companies the report found that accountants are spending *more* time on the communication-related tasks of interpretation, analysis, and decision making, and *less* time on the procedural tasks of collecting and compiling information and preparing routine reports. Since there was already a perceived shortfall between employers' requirements and accounting graduates' proficiency in communication (Mathews, Brown, and Jackson, 1990; Bedford, N. et al., 1986), the *Counting More, Counting Less* report reminds accounting educators that if they are to produce 'employment-ready' graduates, they must be more effective in teaching a range of communication-related skills at a more sophisticated level (ASPCA, 1996; AECC, 1990; Macve, 1990).

Most accounting degree programs do address communication skills, but the way in which these skills are included in the curriculum needs to be updated to equip graduates for employment. The two models most widely used are the ‘**service**’ and the ‘**integrated**’ model. These models do offer some practical benefits, but they are no longer adequate to prepare students for the transformed workplace they will be entering as graduates. To overcome some of these models’ inadequacies, a third, ‘**discursive**’ model has been developed.

1. The ‘Service’ Model

Until the 1980s, schools of accounting tended to rely upon a generic ‘service’ model for developing undergraduates’ communication skills. Typically, ‘service’ courses were externally taught and administered. Scheduled in accounting undergraduates’ first year of study, ‘service’ courses covered such skills as essay- and report-writing, presentation techniques, and general literacy. In this model, responsibility for students’ learning of communication skills was perceived to lie not with accounting lecturers but, on the contrary, with outside communication experts. The communication skills taught in such courses might be applicable to accounting, but they were not intrinsically related to ways of communicating and thinking about accounting.

Even though schools of accounting recognised the importance of communication for their students, they tended to marginalise communication courses offered within the ‘service’ model as, at best, peripheral to students’ accounting education and, at worst, remedial. Certainly, little incentive was offered to accounting educators to become involved in consolidating, reinforcing, or further developing the communication skills that students acquired in the ‘service’ course. This lack of engagement with communication teaching perhaps helps to explain the results of Rebele’s 1985 study, which found that accounting students who were taught communication skills through the ‘service’ model did not perceive written or oral communication skills to be of major importance to professional success (Rebele, Stout, and Hassell, 1991).

2. The ‘Integrated’ Model

Throughout the 1980s, accounting educators, especially in the U.S., came to recognise that if accounting students’ communication skills were to be improved, they had to be contextualised as integrated professional skills - not as an optional extra or as a remedial exercise but as one of the sets of skills and knowledges essential to the graduate’s success as a professional accountant.

Among the more prominent advocates of the integrated model during the 1980s were May and Arevalo at the J.M. Tull School of Accountancy and Hirsch and Collins at South Illinois University at Edwardsville. May and Arevalo (1983) and Hirsch and Collins (1988) both emphasise the importance of integrating writing skills with technical accounting knowledge within a traditional accounting unit, and Hirsch and Collins further advocate applying the model across three sequential units to reinforce learning.

A key element of both these integrated accounting/communication programs is the collaboration between an accounting instructor and an communication instructor: the collaboration involves a fifty-fifty split between the two instructors in their direct input to students. Bringing together accounting and communication in one unit is obviously a great improvement over the ‘service’ model, but it still presents the relationship between professional knowledge and its articulation through language as two separate discourses: accounting *and* communication. In doing so, it ignores the fact that the cognitive structure and language of accounting *is* accounting no less than accounting facts, figures, and practices; the communication of accounting is *not* identical with the communication of other professional disciplines (Agger, 1991).

This last point merits further elaboration. It begins with the notion that accounting, like all professional disciplines, is a *discourse*, and here the word ‘discourse’ is used in the sense that Michel Foucault explains in *The Archaeology of Knowledge* (1974) and subsequent studies. ‘Discourse’ is a notoriously difficult term to define simply and precisely, but, drawing on the insights of Mikhail Bakhtin as well as Foucault, Roger Fowler (1990, p.54) offers a useful definition. Fowler writes that discourse is

speech or writing seen from the point of view of the beliefs, values and categories which it embodies; these beliefs ... constitute a way of looking at the world, an organisation or representation of experience....

When we speak of accounting as constituting a discourse, therefore, we are referring not only to its technical and conceptual ‘content’ but also to the language which articulates and embodies this ‘content’; indeed, there can be no content without the language of words and numbers through which it is conceived, thought about, and communicated.

In presenting accounting and communication as complementary discourses, the integrated model bifurcates the accounting discourse, creating a false dichotomy. There are, as both May and Arevalo and Hirsch and Collins explain, sound practical reasons for the accounting class to have direct instruction from the communication expert, but the presence of this expert inevitably supports the false impression that the means of articulating the accounting discourse lies *outside* the discourse in the complementary but no less discrete discourse of communication studies (Dawson, 1996).

3. The ‘Discursive’ Model

In contrast to the ‘service’ and ‘integrated’ models, the ‘discursive’ model recognises communication to be inseparable from the accounting discourse. The model was developed as part of an action research project in a second-year undergraduate managerial accounting unit in the Curtin School of Accounting. The aim of the project was to integrate students’ learning of communication skills - in particular, their oral presentation skills - with their learning of contemporary management accounting concepts and strategies. The project was facilitated through collaboration between a communication specialist and the subject coordinator, with the support of three lecturers in the subject.

Having observed the shortcomings of the ‘integrated’ model, the project facilitators kept the focus of the unit clearly and unequivocally on managerial accounting; it was essential that the presentation skills component of the unit should neither disrupt students’ learning of managerial accounting concepts nor be perceived as a discrete ‘add on’. It was agreed that the presentation skills that students acquired during the unit were not an end in themselves but, rather, a means of articulating, sharing, and monitoring what they were learning about managerial accounting concepts. The approach taken was informed, in part, by insights from the Langer and Applebee (1987) study of the ways in which students *learn through writing* (as opposed to *learning to write*).

The communication specialist’s role was to provide teaching and assessment resources for the managerial accounting lecturers and to discuss implementation strategies with them; there was no direct contact with students in the unit.

The project facilitators’ decision to address presentation processes rather than the writing processes discussed by Zinsser (1988) and McLeod and Soren (1992) was arrived at in discussing the learning objectives of the unit. The subject coordinator and the three lecturers were given a self-assessed Teaching Goals Inventory (Angelo and Cross, 1993), and asked to identify instructional goals they believed to be ‘essential’ - that is, goals they tried to achieve 76% to 100% of the time. In responding, they were asked to think about these instructional goals primarily in terms of equipping

their students for the ‘real life’ world of professional employment. The result of the TGIs was a consensus on the importance of the following four goals:

- developing students’ ability to synthesise and integrate information and ideas;
- improving students’ listening, reading, and speaking skills;
- facilitating students’ learning of the subject’s concepts, theories, perspectives, and values; and
- developing students’ ability to work productively with others.

GROUP PRESENTATIONS

From this result, the project facilitators decided that group oral presentations of a series of academic journal articles would be an appropriate focus for these particular teaching goals. Students were required to read five journal articles and to submit well-structured summaries of three of these for part of the presentation assignment grade. They then had to choose one of the journal articles they had read and/or summarised and share the salient points with the rest of the class in a formal presentation.

The communication specialist provided the lecturers with instructional material, newspaper reports and short articles discussing the importance of presentation and oral reporting skills for the business professional, some 5-minute exercises to help students practise their delivery technique, additional ‘tips and hints’, and sample holistic marking guides for lecturers and for peer assessment.

One of the immediate objectives of the project was to ensure that each group’s presentation was a quality learning experience for the whole class - and not just the presenting group. In outlining what was required in the group presentation assignment, the project facilitators explained that the principal objective of the assignment was to *disseminate to their colleagues* information that the group had gathered, processed, and evaluated. It was stressed that the success of the presentation depended not on the amount of detail that was included, nor on superficial aspects of delivery, but, rather, on the integrity of the processed material and the effectiveness of its transfer to the audience. Students were encouraged to focus not only on the audience’s need for information but also on their capacity *as listeners* to receive and assimilate this information.

The instructional material given to students emphasised the importance of structure to a successful presentation in terms of guiding the audience logically and methodically through the material being presented. Because of this emphasis on structure, students were made more aware of how the journal articles to be presented were themselves structured: how they used headings and subheadings, paragraph transitions, and linguistic markers to organise their topic. Students’ increased awareness of structure was reflected in the summaries they submitted, suggesting that the lecturers’ emphasis on structure had positively influenced the way students read the articles. As well as noting individual points being made, these summaries showed some evidence that students had both identified patterns and connections between points and had an appreciation of the article as a well-organised whole. This suggests that students were adopting a ‘deep’ learning style (Biggs, 1987), the basis of life-long learning.

Moreover, through their practice of reading, summarising, and presenting managerial accounting concepts in a clear, coherent, and logical way, students were not simply learning *about* professional discourse; they were also actively participating in it. Open-ended feedback indicated that, as in earlier surveys, students found the task of reading and summarising the journal articles somewhat arduous, but there was a greater awareness of the relevance of the task to professional practice.

GRADING AND PEER FEEDBACK

At the beginning of the project, the accounting lecturers expressed some concern about grading presentations and giving useful corrective feedback. While they were confident in their ability to evaluate the 'content' of presentations, they felt they lacked the expertise to comment on specific aspects of the form and delivery of this 'content'. This problem was addressed by training the lecturers in the use of a **holistic grading** scheme. In this form of grading, key areas (content, structure, and delivery) are identified but not given separate grades; grades are allocated according to where the assignment fits into a descriptive continuum (Dawson, 1998): 'excellent (8+/10)', 'very good' (7/10), 'good' (6/10), 'satisfactory' (5/10), 'poor' (4/10), and 'very poor' (3/10). With practice, lecturers gained confidence in their own judgement and reported that students believed they were fairly graded.

Because the success of professional presentations in the workplace must ultimately be measured by the effectiveness with which they disseminate useful information to an audience, the class was asked to fill in an evaluative feedback sheet for the presenting group. This feedback sheet was passed directly from the audience to the presenters; the audience was not asked to assign a grade but only to make constructive criticism. In asking the audience to respond in this way, the project facilitators once more underscored for students the fact that in professional practice presentations are not simply demonstrations of the accountant's knowledge and expertise; they are also essentially about re-processing and re-articulating accounting information for a specific audience.

CONCLUSION

The discursive approach briefly outlined here is more than just another method of delivering instruction on communication-related skills to accounting students. In fact, it represents a shift *away from* the notion that accounting is about a static and isolated set of facts, knowledge, and procedures *towards* an understanding that accounting is a dynamic discursive practice (Bailey and Benz, 1991). Such an understanding is essential to the success of every graduate entering the transformed - and constantly transforming - employment environment of today and tomorrow.

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